

## Article - Public Safety

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§13–209.

(a) (1) The Adjutant General, Assistant Adjutants General, officers, warrant officers, and enlisted individuals who are full-time employees of the Department are:

(i) military personnel on State active duty; and

(ii) entitled to the same pay, including longevity pay, subsistence, per diem, and allowances, as officers, warrant officers, and enlisted individuals of like grade and length of service in the United States Army or Air Force.

(2) (i) For income tax purposes, subsistence and allowances shall be treated in the same way under State law as they are treated by the Internal Revenue Code and federal income tax regulations.

(ii) Subsistence and allowances may not be used in calculating the salary base for retirement purposes for an employee who is a member of the Employees' Retirement System of the State.

(b) An individual who holds more than one of the offices mentioned in subsection (a) of this section simultaneously shall receive only the pay, including longevity pay, subsistence, per diem, and allowances as provided under this section, for a single office.

(c) A military office for which no salary is provided in the State budget is not an office of profit.

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